

SENATE BILL 2176
By Chism

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, Part 9, relative to taxation of tangible
personal property.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-903(e), is amended by deleting
the language "tax year." in the first sentence and substituting instead the following:

unless an assessor issues a notice of tangible personal property audit pursuant to § 67-
1-1005, in which case the taxpayer shall have the same amount of time to amend after
the audit findings are issued that the taxpayer had when the notice of audit was issued.

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.